

James C. Morriss III
Thompson & Knight LLP
1900 San Jacinto Center
98 San Jacinto Boulevard
Austin, Texas 78701-4081

RE: Gulfco Marine Maintenance Superfund Site in Freeport Texas

Dear Mr. Morriss:

This letter is to confirm the Environmental Protection Agency's (EPA) meeting with Dow and Sequa regarding conduct of the Remedial Investigation and Feasibility Study (RI/FS) at the Gulfco Marine Maintenance Superfund Site (Gulfco Site) on Friday, December 3, 2004 at 1:30 p.m.

Dow and Sequa were originally invited to negotiate with EPA regarding the RI/FS at the Gulfco Site in a July 15, 2004, Special Notice Letter that included an Administrative Order on Consent (AOC) and a Statement of Work (SOW).

In order to facilitate the December 3, 2004 meeting, Dow and Sequa have agreed to provide EPA a red line strikeout of the AOC on November 29, 2004. However, Dow and Sequa have declined to comment on the Statement of Work SOW. With regards to the SOW, Dow has stated that they would not comment on the SOW because they would like to tailor the SOW by drafting an entirely new version.

While EPA supports tailoring a SOW to the specific Superfund Site, a new SOW of work need not be drafted. The SOW provided by EPA contains boiler plate language that needs to be included in any SOW. Thus, it is important that EPA's SOW be the starting point for any creation of the Gulfco SOW. In addition to providing EPA with a copy of the AOC red line strikeout, please provide a copy of the red line strikeout of the SOW.

If you have any questions, please contact me at (214) 665-2157.